

EXHIBIT E

Summary of Segal Consulting Hours Worked and Fees Incurred

Name	Title	Department	Hourly Billing Rate	Total Billed Hours	Total Fees Billed
Bohlman, Katherine	Actuary Associate	Pension	340.00	54.00	18,360.00
Bridges, Geoffrey W.	Actuary	Pension	460.35	42.70	19,657.00
Clark, Melanie C.	Sr Health Consultant	Health	410.00	0.60	246.00
Kovach, Patricia	Analyst	Health	264.02	9.20	2,429.00
Libauskas, Jacob	Actuary	Pension	405.50	200.00	81,100.00
Nicholl, Kim M.	Senior Vice President	Pension	688.57	159.70	109,964.00
Scarpa, Jonathan	Actuary	Pension	410.00	24.60	10,086.00
Strom, Matthew A.	VP & Actuary	Pension	554.03	94.10	52,134.00
Tabernacki, Patryk	Senior Analyst	Pension	330.00	25.70	8,481.00
Wohl, Stuart	SVP Regional Manager	Health	612.14	21.50	13,161.00
Sub-Total				632.10	315,618.00
Less 50% Discount on Non-Working Travel Matter:					(3,196.00)
Total					312,422.00